



Trustees' Financial Summary

FY2015-16

Submit ID: 0330-30363943

15 Flathead County

0330 Bigfork Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Lacey Porrovecchio **Phone #:** (406) 837-7402

(Signature)

(Date)

Chair, Board of Trustees: Paul Sandry

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
062	E-Rate	LOCAL		
063	VERIZON LEASE AGREEMENT FUNDS	LOCAL		
095	Medicaid Billing	LOCAL		
107	Little Hoopsters	LOCAL	local	local
110	8th grade class trip	LOCAL		
118	Ravenwood	LOCAL		
119	Close Up/Washington DC	LOCAL		
123	Maintenance Recycle Project	LOCAL	local	
128	Fun Run	LOCAL	local	local
130	Special Ed Donations	LOCAL		
136	Spirit Fund	LOCAL	local	
139	FOBS Donation	LOCAL		
141	PTA donation	LOCAL	local	
234	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151851	84.358A
235	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151852	84.358A
315	Title I Improving Basic Programs	FEDERAL	1503303115	84.010A
316	Title I Improving Basic Programs	FEDERAL	1503303106	84.010A
330	Substance Abuse Program Donations	LOCAL		
337	Misc donations	LOCAL	local	
465	School Wellness in Action Mini-Grant	STATE	15-03312111SW	
775	IDEA Part B	FEDERAL	1503397715	84.027
776	IDEA Part B	FEDERAL	1503397706	84.027

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	467,108.68	86,210.59	121,717.55	
02	Taxes Receivable - Real and Personal (120-149)	51,557.06	7,355.36	1,788.49	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	48,840.69	11,921.13	1,888.59	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	567,506.43	105,487.08	125,394.63	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	69,263.15	9,491.24		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	69,263.15	9,491.24		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	51,557.06	7,355.36	1,788.49	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	134,737.79	11,605.84		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	311,948.43	77,034.64	123,606.14	
52	TOTAL FUND BALANCE/EQUITY	446,686.22	88,640.48	123,606.14	
53	TOTAL LIABILITIES AND FUND BALANCE	567,506.43	105,487.08	125,394.63	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,218.93	138,850.18	135,218.80	
02	Taxes Receivable - Real and Personal (120-149)	1,108.07			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	991.06	7,533.73	40,632.69	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,318.06	146,383.91	175,851.49	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		10,892.95	2,906.19	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		10,892.95	2,906.19	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,108.07			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,161.00	
48	Fund Balance for Budget	8,209.99	135,490.96	171,784.30	
52	TOTAL FUND BALANCE/EQUITY	8,209.99	135,490.96	172,945.30	
53	TOTAL LIABILITIES AND FUND BALANCE	9,318.06	146,383.91	175,851.49	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,285.92	12,234.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,285.92	12,234.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,285.92	12,234.88
52	TOTAL FUND BALANCE/EQUITY			7,285.92	12,234.88
53	TOTAL LIABILITIES AND FUND BALANCE			7,285.92	12,234.88

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,592.59	48,074.00		(2,981.42)
02	Taxes Receivable - Real and Personal (120-149)				15,470.47
03	Taxes Receivable - Protested (150-159)				0.03
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				14,338.15
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,592.59	48,074.00		26,827.23
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				15,470.50
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,592.59	48,074.00		11,356.73
52	TOTAL FUND BALANCE/EQUITY	9,592.59	48,074.00		11,356.73
53	TOTAL LIABILITIES AND FUND BALANCE	9,592.59	48,074.00		26,827.23

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,103.89	13,696.30		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,103.89	13,696.30		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,103.89	13,696.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,103.89	13,696.30		
53	TOTAL LIABILITIES AND FUND BALANCE	1,103.89	13,696.30		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.71	334,894.89	45,813.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.71	334,894.89	45,813.17	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	0.71	334,894.89	45,813.17	
52	TOTAL FUND BALANCE/EQUITY	0.71	334,894.89	45,813.17	
53	TOTAL LIABILITIES AND FUND BALANCE	0.71	334,894.89	45,813.17	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,573,520.60	1,596,719.19
	1190 Penalties and Interest on Taxes	4,616.77	3,257.33
	1510 Interest Earnings	4,053.09	4,149.04
	1900 Other Revenue from Local Sources	1,606.97	1,654.18
	3110 Direct State Aid	1,446,347.08	1,542,042.19
	3111 Quality Educator	140,893.27	150,451.29
	3112 At Risk Student	20,613.66	25,805.78
	3113 Indian Education For All	11,464.80	12,089.52
	3114 American Indian Achievement Gap	1,000.00	2,050.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	114,086.00	116,726.40
	3116 Data For Achievement	8,430.00	11,580.00
	3118 Natural Resource Development	10,306.91	17,311.89
	3444 State School Block Grant	155,048.97	155,048.97
	3446 SB96 Block Grant Reimbursement	4,741.92	0.00
	6100 Material Prior Period Revenue Adjustments	2,459.41	1,926.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,499,189.45	3,640,812.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,631,057.49	1,667,185.12	
			2XX Personal Services - Employee Benefits	167,408.39	162,216.92	
			3XX Purchased Professional and Technical Services	7,605.00	2,250.00	
			4XX Purchased Property Services	11,161.95	12,978.40	
			5XX Other Purchased Services	15,027.98	18,729.13	
			6XX Supplies and Materials	137,235.24	228,764.19	
			810 Dues and Fees	0.00	150.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	150,164.76	170,888.12	
			2XX Personal Services - Employee Benefits	16,021.41	18,685.58	
			3XX Purchased Professional and Technical Services	177.00	482.00	
			5XX Other Purchased Services	438.90	99.00	
			6XX Supplies and Materials	3,682.60	2,792.71	
			810 Dues and Fees	119.50	124.50	
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	2,990.00	0.00	
			5XX Other Purchased Services	11,543.12	15,768.59	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	136.50	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	64,946.84	54,967.50
			2XX Personal Services - Employee Benefits	5,904.89	6,418.40
			4XX Purchased Property Services	1,150.49	0.00
			6XX Supplies and Materials	4,354.12	5,884.86
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	71,013.88	70,632.79
			2XX Personal Services - Employee Benefits	14,536.60	14,967.31
			3XX Purchased Professional and Technical Services	9,195.45	6,935.21
			4XX Purchased Property Services	1,205.12	1,255.10
			5XX Other Purchased Services	8,674.35	6,507.83
			6XX Supplies and Materials	10,137.92	8,167.00
			810 Dues and Fees	3,271.50	4,801.61
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	147,957.82	149,955.55
			2XX Personal Services - Employee Benefits	37,361.19	37,684.46
			3XX Purchased Professional and Technical Services	0.00	300.00
			4XX Purchased Property Services	170.00	506.25
			5XX Other Purchased Services	16,035.12	12,859.56
			6XX Supplies and Materials	5,113.51	23,027.09
			810 Dues and Fees	1,355.00	850.00
			8XX Other Expenditures	95.61	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	90,365.25	68,551.50
			2XX Personal Services - Employee Benefits	7,128.86	5,954.34
			3XX Purchased Professional and Technical Services	20,113.74	21,629.81
			5XX Other Purchased Services	3,077.06	2,448.12
			6XX Supplies and Materials	509.65	1,764.42
			810 Dues and Fees	94.41	297.86
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	167,027.05	173,365.98
			2XX Personal Services - Employee Benefits	21,638.68	32,156.20
			3XX Purchased Professional and Technical Services	517.50	570.00
			4XX Purchased Property Services	158,256.42	153,782.08
			5XX Other Purchased Services	16,103.50	18,665.64
			6XX Supplies and Materials	31,826.62	32,870.68
			7XX Property and Equipment Acquisition	4,250.00	9,165.53
			810 Dues and Fees	17.50	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	10,791.16	9,147.23
			2XX Personal Services - Employee Benefits	566.20	714.83

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	1,698.65	2,150.49
			6XX Supplies and Materials	2,153.60	2,304.34
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	27,795.00	0.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	149,815.60	91,005.02
			2XX Personal Services - Employee Benefits	17,133.30	11,382.86
			3XX Purchased Professional and Technical Services	492.50	0.00
			4XX Purchased Property Services	0.00	81.00
			5XX Other Purchased Services	733.65	3,384.91
			6XX Supplies and Materials	5,461.06	13,212.41
			810 Dues and Fees	202.50	207.50
		21XX Support Services - Students			
			1XX Personal Services - Salaries	55,903.90	57,576.26
			2XX Personal Services - Employee Benefits	5,742.03	6,307.16
			3XX Purchased Professional and Technical Services	0.00	25,413.79
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	14,373.73	15,675.41
			2XX Personal Services - Employee Benefits	3,880.26	4,050.68
			5XX Other Purchased Services	3,385.22	2,370.62
			810 Dues and Fees	250.00	330.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	10,517.60	0.00
316	Data For Achievement				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	8,430.00	11,580.00
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	6,722.93	4,099.84
			6XX Supplies and Materials	3,406.52	170.47
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	46.22	0.00
710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	280.28	1,351.37
			2XX Personal Services - Employee Benefits	17.58	96.48
			5XX Other Purchased Services	0.00	60.44
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,464.99	2,229.99
			2XX Personal Services - Employee Benefits	6.63	12.89
			810 Dues and Fees	712.00	792.14



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	3,305.86	4,938.36
			2XX	Personal Services - Employee Benefits	211.15	350.68
			5XX	Other Purchased Services	12.00	79.21
			6XX	Supplies and Materials	994.73	851.39
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	39,062.89	40,213.22
			2XX	Personal Services - Employee Benefits	2,933.24	3,284.72
			4XX	Purchased Property Services	0.00	1,500.00
			5XX	Other Purchased Services	251.09	233.48
			6XX	Supplies and Materials	314.50	12,013.21
			810	Dues and Fees	100.00	0.00
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	76,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,457,344.06	3,633,229.34	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					387,904.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,640,812.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,633,229.34	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	134,737.79	Less Last Year	83,539.05	(4b)	51,198.74
					51,198.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					446,686.22	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	227,337.36	241,609.26
	1190 Penalties and Interest on Taxes	568.50	487.47
	1510 Interest Earnings	373.96	594.08
	1920 Contributions/Donations from Private Sources	140.00	0.00
	2220 County On-Schedule Trans Reimb	36,041.13	40,175.20
	3210 State On-Schedule Trans Reimb	36,041.15	40,230.47
	3444 State School Block Grant	10,425.12	10,425.12
	3446 SB96 Block Grant Reimbursement	441.27	0.00
	6100 Material Prior Period Revenue Adjustments	2,024.39	1,935.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		313,392.88	335,457.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	5,693.42	5,846.81
			2XX Personal Services - Employee Benefits	1,166.79	1,177.76
			5XX Other Purchased Services	431.23	167.50
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	0.00	7,694.90
			2XX Personal Services - Employee Benefits	0.00	1,950.25
	25XX Support Services - Business				
			1XX Personal Services - Salaries	6,141.58	4,722.55
			2XX Personal Services - Employee Benefits	458.38	309.76
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	88,491.22	92,982.08
			2XX Personal Services - Employee Benefits	13,783.85	16,869.99
			3XX Purchased Professional and Technical Services	1,052.88	430.00
			4XX Purchased Property Services	5,703.30	19,935.17
			5XX Other Purchased Services	112,806.34	113,737.55
			6XX Supplies and Materials	14,401.41	7,426.62
	280 Special Education - Local and State				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	19,557.24	13,591.88
			2XX Personal Services - Employee Benefits	1,954.73	1,671.54
			6XX Supplies and Materials	3,907.79	3,163.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	30,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>275,550.16</u>	<u>321,678.31</u>	

Schedule Of Changes Worksheet						Fund Code 10	
Beginning Fund Balance						67,391.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						335,457.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						321,678.31	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	11,605.84	Less Last Year	4,135.95	(4b)	7,469.89	
						7,469.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						88,640.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	64,353.15	61,812.88
	1190 Penalties and Interest on Taxes	146.35	129.54
	1510 Interest Earnings	491.72	675.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,991.22	62,617.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	62,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,700.00	0.00	

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			60,988.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			62,617.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			0.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			123,606.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	83,511.26	33,463.85
	1190 Penalties and Interest on Taxes	178.42	102.58
	1510 Interest Earnings	79.98	138.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		83,769.66	33,704.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	22,310.00	19,438.81	
			2XX Personal Services - Employee Benefits	2,338.74	2,540.48	
			5XX Other Purchased Services	42,194.06	20,196.09	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,842.80	42,175.38	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					16,680.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,704.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,175.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,209.99 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	852.92	1,011.94
	2240 County Retirement Distribution	430,546.12	439,941.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		431,399.04	440,953.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	260,192.62	268,765.03
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	23,385.12	26,764.48
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	19,288.97	9,042.36
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	13,584.41	14,267.39
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	23,859.34	25,516.27
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	14,365.93	11,315.35
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	24,522.68	25,716.57
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	13,721.85	14,177.88
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	26,603.16	18,431.51
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	8,785.21	9,121.43
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	2,339.82	2,593.20
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	2,740.58	1,850.84
	365	Indian Education for All - OTO & Ongoing			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	7.17	0.00
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	25.15	153.26



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	215.14	342.64	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	422.47	664.82	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	6,364.72	5,984.09	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>440,424.34</u>	<u>434,707.12</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					129,244.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					440,953.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					434,707.12	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					135,490.96	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	769.24
062	E-Rate	
	1920 Contributions/Donations from Private Sources	5,937.21
063	VERIZON LEASE AGREEMENT FUNDS	
	1920 Contributions/Donations from Private Sources	6,175.00
095	Medicaid Billing	
	3355 Medicaid - Miscellaneous	13,141.65
107	Little Hoopsters	
	1920 Contributions/Donations from Private Sources	5,815.00
110	8th grade class trip	
	1920 Contributions/Donations from Private Sources	1,700.00
118	Ravenwood	
	1920 Contributions/Donations from Private Sources	2,553.00
119	Close Up/Washington DC	
	1920 Contributions/Donations from Private Sources	25.00
123	Maintenance Recycle Project	
	1920 Contributions/Donations from Private Sources	2,041.80
128	Fun Run	
	1920 Contributions/Donations from Private Sources	204.00
130	Special Ed Donations	
	1920 Contributions/Donations from Private Sources	383.00
136	Spirit Fund	
	1920 Contributions/Donations from Private Sources	1,024.01
139	FOBS Donation	
	1920 Contributions/Donations from Private Sources	1,200.00
141	PTA donation	
	1920 Contributions/Donations from Private Sources	7,563.25
234	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,866.00
235	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,183.00
315	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	10,524.00
316	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	373,853.00
330	Substance Abuse Program Donations	
	1920 Contributions/Donations from Private Sources	2,220.80



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337 Misc donations

1920 Contributions/Donations from Private Sources 1,250.00

465 School Wellness in Action Mini-Grant

4650 Federal Miscellaneous Grants from OPI 2,000.00

776 IDEA Part B

4560 IDEA, Part B, Children with Disabilities 50,288.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

519,716.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
062	E-Rate				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		400.00
			062 Subtotal		<u>400.00</u>
095	Medicaid Billing				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		76.00
			2XX Personal Services - Employee Benefits		0.52
			3XX Purchased Professional and Technical Services		2,354.51
			6XX Supplies and Materials		1,001.32
			095 Subtotal		<u>3,432.35</u>
107	Little Hoopsters				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		6,431.77
			107 Subtotal		<u>6,431.77</u>
110	8th grade class trip				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,428.45
			110 Subtotal		<u>1,428.45</u>
118	Ravenwood				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		2,850.00
			118 Subtotal		<u>2,850.00</u>
123	Maintenance Recycle Project				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		2,506.91
			6XX Supplies and Materials		640.20
			123 Subtotal		<u>3,147.11</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
130	Special Ed Donations				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		130.37
			130 Subtotal		130.37
136	Spirit Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		120.00
			136 Subtotal		120.00
139	FOBS Donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		508.20
			139 Subtotal		508.20
141	PTA donation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		867.71
			141 Subtotal		867.71
234	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,866.00
			234 Subtotal		15,866.00
235	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		13,694.52
			6XX Supplies and Materials		1,485.94
			235 Subtotal		15,180.46
315	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,524.69
			2XX Personal Services - Employee Benefits		0.91
			315 Subtotal		10,525.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		232,269.88
			2XX Personal Services - Employee Benefits		76,069.91
			6XX Supplies and Materials		2,000.00
			316 Subtotal		310,339.79
330	Substance Abuse Program Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		300.00
			2XX Personal Services - Employee Benefits		1.74
			6XX Supplies and Materials		330.00
			330 Subtotal		631.74
337	Misc donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		250.00
			337 Subtotal		250.00
465	School Wellness in Action Mini-Grant				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			1XX Personal Services - Salaries		200.00
			2XX Personal Services - Employee Benefits		1.16
			3XX Purchased Professional and Technical Services		1,220.00
			6XX Supplies and Materials		539.90
			465 Subtotal		1,961.06
776	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		80,319.90
			2XX Personal Services - Employee Benefits		19,522.34
			5XX Other Purchased Services		4,141.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		6,897.20
			2XX Personal Services - Employee Benefits		2,921.56
			776 Subtotal		113,802.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					487,872.61



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					143,008.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					519,716.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					487,872.61 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,161.00	Less Last Year	3,069.00	(4b)	-1,908.00
					-1,908.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					172,945.30 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	769.24	0.00	769.24
062 E-Rate	5,937.21	400.00	5,537.21
063 VERIZON LEASE AGREEMENT FUNDS	6,175.00	0.00	6,175.00
095 Medicaid Billing	13,141.65	3,432.35	9,709.30
107 Little Hoopsters	5,815.00	6,431.77	-616.77
110 8th grade class trip	1,700.00	1,428.45	271.55
118 Ravenwood	2,553.00	2,850.00	-297.00
119 Close Up/Washington DC	25.00	0.00	25.00
123 Maintenance Recycle Project	2,041.80	3,147.11	-1,105.31
128 Fun Run	204.00	0.00	204.00
130 Special Ed Donations	383.00	130.37	252.63
136 Spirit Fund	1,024.01	120.00	904.01
139 FOBS Donation	1,200.00	508.20	691.80
141 PTA donation	7,563.25	867.71	6,695.54
234 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,866.00	15,866.00	0.00
235 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,183.00	15,180.46	2.54
315 Title I Improving Basic Programs	10,524.00	10,525.60	-1.60
316 Title I Improving Basic Programs	373,853.00	310,339.79	63,513.21
330 Substance Abuse Program Donations	2,220.80	631.74	1,589.06
337 Misc donations	1,250.00	250.00	1,000.00
465 School Wellness in Action Mini-Grant	2,000.00	1,961.06	38.94
776 IDEA Part B	50,288.00	113,802.00	-63,514.00
Total	519,716.96	487,872.61	31,844.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	76.78	73.37
	1910 Rentals	54.00	0.00
	1920 Contributions/Donations from Private Sources	675.00	635.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		805.78	708.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	28.23	3,200.00	
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	1,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,028.23	3,200.00	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,777.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					708.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,200.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,285.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		49.74	53.63
	5300 Operating Transfers from Other Funds		0.00	6,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			49.74	6,053.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,117.94	0.00
			2XX Personal Services - Employee Benefits	19.91	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,137.85	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						6,181.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,053.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,234.88 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39.41	73.86
	3281 State Technology Aid	3,410.05	3,516.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,449.46</u>	<u>3,590.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance						6,002.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,590.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,592.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	137.88	302.23
	3445 State Combined Fund School Block Grant	18,704.03	18,704.03
	3447 SB96 Combined Block Grant Reimbursement	1,653.02	0.00
	6100 Material Prior Period Revenue Adjustments	1,372.91	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,867.84	19,006.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					29,067.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,006.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,074.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	495,885.93	469,750.90	
	1190 Penalties and Interest on Taxes	1,449.34	966.39	
	1510 Interest Earnings	1,236.87	1,325.26	
	5120 Proceeds from Refunding Bonds	0.00	3,484,999.75	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		498,572.14	3,957,042.30	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	51XX General Obligation Bonds, Special Assessments and Interest				
			830 Special Assessments	0.00	259.91
			840 Principal On Debt	355,000.00	410,000.00
			850 Interest on Debt	128,641.26	51,026.21
			860 Agent Fees/Issuance Costs	400.00	350.00
	63XX Refunding Bonds Used to Retire Old Issues				
			840 Principal On Debt	0.00	3,405,000.00
			850 Interest on Debt	0.00	57,886.00
			860 Agent Fees/Issuance Costs	0.00	33,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				484,041.26	3,957,522.12

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					11,836.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,957,042.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,957,522.12 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,356.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.43	9.05
	6100 Material Prior Period Revenue Adjustments	875.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		894.43	9.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	1,094.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,103.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	126.70	112.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		126.70	112.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
002	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
	7XX Property and Equipment Acquisition			21,288.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,288.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	13,584.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	112.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,696.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,102.07	1,557.46
	1920 Contributions/Donations from Private Sources	2,500.00	5,500.00
	5300 Operating Transfers from Other Funds	0.00	100,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	25,000.00	50,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,602.07	157,057.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		6,843.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,843.80	0.00

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	177,837.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	157,057.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	334,894.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	33,398.80	47,239.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,398.80	47,239.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	24,013.49	25,100.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,013.49	25,100.54

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	23,673.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,239.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	25,100.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,813.17	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	60,205.30	31,203.02
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	75,731.16	80,319.90
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,749,817.81	1,781,033.08
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	14,376.43	9,445.12
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	58,760.43	52,454.26
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	49,083.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	46,361.08	24,337.09
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	87,544.80
b. Related Services Block Grant Entitlement	29,181.60
c. Total Entitlements Subject to Reversion	116,726.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	155,246.11
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	252,909.41
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 81%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	91,005.02	19,438.81	0.00	0.00	0.00
280	1XXX	2XX	11,382.86	2,540.48	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	81.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,384.91	20,196.09	0.00	0.00	0.00
280	1XXX	6XX	13,212.41	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	57,576.26	0.00	0.00	0.00	0.00
280	21XX	2XX	6,307.16	0.00	0.00	0.00	0.00
280	21XX	3XX	25,413.79	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	15,675.41	0.00	0.00	0.00	0.00
280	24XX	2XX	4,050.68	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,370.62	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			230,460.12	42,175.38	0.00	0.00	0.00

272,635.50

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,500.00	0.00	0.00	0.00	5,500.00
Land Improvements	18,857.50	0.00	0.00	0.00	18,857.50
Buildings	8,101,170.00	0.00	27,795.00	30,000.00	8,098,965.00
Machinery and Equipment	1,146,440.50	0.00	0.00	0.00	1,146,440.50
Totals at Historical Cost	9,271,968.00	0.00	27,795.00	30,000.00	9,269,763.00
Depreciation					
Improvement Accum	2,975.75	0.00	513.75	0.00	3,489.50
Building Accum	2,658,361.28	0.00	169,343.17	14,099.50	2,813,604.95
Machinery and Equipment Accum	644,059.75	0.00	55,270.93	0.00	699,330.68
Total Accumulated Depreciation	3,305,396.78	0.00	225,127.85	14,099.50	3,516,425.13
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,966,571.22	0.00	-197,332.85	15,900.50	5,753,337.87

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,639.06	0.00	0.00
Operations and Maintenance (26XX)	6,721.47	0.00	0.00
Transportation (27XX)	22,353.02	0.00	0.00
Total Depreciation for FY2016	31,713.55	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0330-30363943

15 Flathead County

0330 Bigfork Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	236,381.00	20,326.00	0.00	0.00	256,707.00	0.00	256,707.00
Other Post Employment Benefits	59,815.00	0.00	0.00	16,365.00	43,450.00	0.00	43,450.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	296,196.00	20,326.00	0.00	16,365.00	300,157.00	0.00	300,157.00
Bond(s)							
02/28/2008	3,405,000.00	0.00	370,000.00	3,035,000.00	0.00	0.00	0.00
10/20/2015	0.00	3,485,000.00	0.00	0.00	3,075,000.00	400,000.00	2,675,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,405,000.00	3,485,000.00	370,000.00	3,035,000.00	3,075,000.00	400,000.00	2,675,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0330-30363943

15 Flathead County

0330 Bigfork Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	374,000.87	50,903.31	0.00	424,904.18
Net Pension - TRS	2,822,113.45	414,091.79	0.00	3,236,205.24